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# Tax Bulletin

## **Tax Bulletin 10-08**

**Effective Date: Jan. 1, 2009**

### **Re: Decrease of Municipal Energy Sales and Use Tax Rate in North Logan and Imposition of the Tax in Daniel**

Utah Code §10-1-304 allows a municipal energy tax of up to 6 percent of the delivered value on the sale or use of taxable energy.

- North Logan (Cache County) will decrease the municipal energy sales and use tax rate to 3 percent starting Jan. 1, 2009.
- Daniel (Wasatch County) will impose the municipal energy sales and use tax at a rate of 4 percent starting Jan. 1, 2009.

Sellers must collect 3 percent on all taxable transactions in North Logan and 4 percent in Daniel starting Jan. 1, 2009. This rate will be on municipal energy sales and use tax returns (TC-62E) starting with the January period (monthly filers) or the January-March period (quarterly filers).

For these changes and all other current rates, see the sales tax rate charts at **[tax.utah.gov/sales/rates.html](http://tax.utah.gov/sales/rates.html)**.

#### **QUESTIONS...**

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**Changes in Utah laws or Tax Commission rules may supersede this Tax Bulletin. For the most current state and local tax information, including local sales tax rates, visit [tax.utah.gov](http://tax.utah.gov).**



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